



**Office of Inspector General  
Committee for Purchase from People  
Who Are Blind or Severely Disabled  
(U.S. AbilityOne Commission OIG)**

May 12, 2023

355 E Street SW (OIG Suite 335)  
Washington, DC 20024-3243

MEMORANDUM

FOR: Jeffrey A Koses  
Chairperson  
U.S. AbilityOne Commission

Kimberly M. Zeich  
Executive Director  
U.S. AbilityOne Commission

FROM: Stefania Pozzi Porter  
Inspector General  
U.S. AbilityOne Commission OIG

A handwritten signature in blue ink that reads "Stefania Pozzi Porter".

SUBJECT: Fiscal Year 2023 AbilityOne Commission Financial Statement Audit

The Office of Inspector General (OIG) is commencing the Fiscal Year 2023 AbilityOne Commission Financial Statement Audit. The objective of the audit is to express an opinion on whether the Commission's financial statements are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles.

The Chief Financial Officers Act of 1990, P.L. 101-576, as amended by the Government Management Reform Act, P.L. 103-356, requires 24 major agencies of the Federal Government to prepare and submit audited financial statements. For Federal entities not covered by the Chief Financial Officers Act (CFO Act), the Accountability of Tax Dollars Act of 2002 (ATDA) requires those Federal agencies and entities to prepare and submit audited financial statements to the Office of Management and Budget (OMB) and Congress.

The audit is being conducted pursuant to our risk-based Biennial Audit Plan for Fiscal Years 2022-2023 and will be performed in accordance with generally accepted government auditing

standards (GAGAS), established by the U.S. Government Accountability Office, Government Auditing Standards (2018 Revision). The independent public accounting firm Harper, Rains, Knight & Company (HRK) will conduct the audit, and the OIG will provide oversight as required by the IG Act of 1978, as amended.

The monitoring conducted by the OIG of HRK is not a product in accordance with GAGAS. The IPA firm is the principal auditor, and the OIG will not express an opinion on the U.S. AbilityOne Commission's financial statements, internal controls over financial reporting, or compliance with laws and regulations.

Please provide us with a point of contact for the engagement by May 16, 2023. The OIG will schedule the entrance conference thereafter. If you have any questions, please contact me or Rosario A. Torres, CPA, MBA, CIA, CGAP, Assistant Inspector General for Auditing, at 703-772-9054 or at rtorres@oig.abilityone.gov.

cc: Kelvin Wood  
Chief of Staff  
U.S. AbilityOne Commission

George Govan  
Chief Financial Officer  
U.S. AbilityOne Commission